IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.73 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Ravi Enterprises .. Respondent.

CENTRAL EXCISE APPEAL NO.75 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Almas Textile .. Respondent.

CENTRAL EXCISE APPEAL NO.76 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Monarch Creative .. Respondent.

CENTRAL EXCISE APPEAL NO.78 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
Shri Bihari Bhai Patel .. Respondent.

CENTRAL EXCISE APPEAL NO.79 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Almas Textiles .. Respondent.

CENTRAL EXCISE APPEAL NO.80 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Omi Textiles .. Respondent.

CENTRAL EXCISE APPEAL NO.81 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.
Versus
M/s.Bihari Bhai Patel .. Respondent.

CENTRAL EXCISE APPEAL NO.113 OF 2006

The Commissioner of Central
Excise & Customs, Nasik .. Appellant.

Versus

Shivnath Rai Narinarayan .. Respondent.

Mr.P.S. Jetly with Mr.J.C. Joy and Mr.Y.R. Mishra for the appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 26TH JULY, 2007.

**P.C. :**

1. Matters not on board. By consent of the parties taken up on board and heard forthwith.

2. These appeals were admitted it appears apparently in the absence of the respondents. Today, on the question of law on which the appeals were admitted, the issue had come up before us in Central Excise Appeal No.170 of 2006, which has been disposed of by us by a separate order, holding that the issue involves relates to rate of duty. On an interpretation of the Notification, this Court held that it would have no jurisdiction.

3. In the light of that, the appeals as filed are dismissed with liberty to the appellants in all these appeals to move the Hon’ble Supreme Court in terms of the order passed by us in Central Excise Appeal No.170 of 2006.

4. There shall be no order as to costs.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)